

AGENCY			
CYCLE		SYSTEM	
PREPARED BY			

6.2.4.3.1	Cash Receipts	Effective Date:	July 1, 1991	
		YES	NO	N/A
6.2.4.3.1.a	Are current written policies and procedures used with respect to collection, recording, safeguarding, and depositing cash receipts?			
6.2.4.3.1.b	Are responsibilities for cash receipt functions segregated from those for cash disbursement?			
6.2.4.3.1.c	Are responsibilities for collecting, depositing, and accounting for receipts performed by different individuals?			
6.2.4.3.1.d	Are responsibilities for preparing and approving bank account reconciliations segregated from other cash receipt or disbursement functions?			
6.2.4.3.1.e	Are all local bank accounts reconciled within 30 days of the statement date?			
6.2.4.3.1.f	Are copies of reconciliations submitted to the controller's office?			
6.2.4.3.1.g	Are cash receipts recorded properly and timely and deposited intact daily?			
6.2.4.3.1.h	Is a balance and summary of all cash receipts prepared daily?			
6.2.4.3.1.i	Are all shortages or overages investigated and, to the extent possible, corrected?			
6.2.4.3.1.j	Are duplicate deposit slips prepared, receipted by the bank, and compared with amounts recorded in cash receipts records?			
6.2.4.3.1.k	Is there effective control over miscellaneous receipts such as sales of scrap, interest, rents, donations, etc.?			
6.2.4.3.1.l	Are collections made over the counter or in the field documented by the issuance of sequentially prenumbered receipts?			

6.2.4.3.1.m	Are two people present (one opening, one recording) during the opening of mail where remittances are routinely received?			
6.2.4.3.1.n	Are all cash receipts in field offices transmitted to the central office through the banking system?			
6.2.4.3.1.o	Are adequate written procedures established and followed for recording and processing remittances by mail?			
6.2.4.3.1.p	Are items placed in suspense kept to a minimum, adequate records maintained to assure the correct handling, and final disposition determined and made promptly?			
6.2.4.3.1.q	Are procedures adequate for follow-up on checks stamped "not sufficient funds" (NSF)?			
6.2.4.3.1.r	Is follow-up on NSF checks done by someone independent of processing and recording of cash receipts?			
6.2.4.3.1.s	Are physical security safeguards maintained where cash is stored and processed?			
6.2.4.3.1.t	Are cashiers prohibited from cashing personal checks or notes of personal indebtedness?			
6.2.4.3.1.u	Are cash, check-signing machines, signature plates, and blank, partially prepared, mutilated, and voided checks protected from unauthorized use?			